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July 9, 2010

The Honorable Stuart M. Bernstein  
United States Bankruptcy Judge  
United States Bankruptcy Court  
Southern District of New York  
One Bowling Green  
New York, NY 10004-1408

**Re: In re Spongetech Delivery Systems, Inc. (10-13647)**

Dear Judge Bernstein:

I write to inform this Court that neither I nor my firm represents the Debtor in this case. This firm has been engaged to provide bankruptcy and restructuring advice to Spongetech, but it has not agreed to represent the Debtor in this case, and I did not sign the petition.

Very truly yours,



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Edward E. Neiger, Esq.